

December 18, 2006

Director, Employee Plans
Internal Revenue Service
Attention: SE:T:EP:RA:T:A
1111 Constitution Avenue, N.W.
Washington, D.C 20224

To Whom It May Concern:

This letter is in response to the Notice of Funding Waiver Application to Employee Organizations, Participants, Beneficiaries, and Alternate Payees regarding Delphi Corporation's request for a pension funding waiver.

I am a Delphi Salaried employee with 24 years of service and am currently employed at the Delphi facility in Flint, Michigan. I am writing this letter to request that you DENY Delphi's request for a waiver of minimum funding for the Delphi Retirement Program for Salaried Employees. I request that you further require Delphi Corporation to attain minimum funding requirements before Delphi Corporation is allowed to exit bankruptcy proceedings. In addition, I request that you require Delphi Corporation to FULLY fund the Delphi Retirement Program for Salaried Employees for all plan years before the corporation pays ANY bonuses, stock options, deferred compensation, salary increases, or any other form of compensation increases to any of its unclassified employees in any of its divisions or business units in any country. The Delphi Retirement Program for Salaried Employees is currently under funded by \$2.0 billion and is only 60% funded. Delphi is putting undue and unfair hardship onto its salaried employees in the U.S. while devising and enacting policies to substantially and unjustly reward its executives, some of whom are moving overseas to reap the benefits of profitable overseas operations. The profitability of many of the overseas operations is a direct result of the knowledge and support given to those organizations by Delphi's U.S. salaried employees. That support continues, and the cost of the support is burdened onto the U.S. manufacturing operations. The corporation is effectively stealing from its salaried employees and giving the proceeds to the executives, past and present. This is not right! I have worked very hard for this corporation and have earned the right to the pension I was promised when I hired in to GM / Delphi. The Corporation owes it to the salaried employees to ensure a viable and fully funded pension. GM must be held financially accountable for this as well since they arranged the spin-off and forced insolvency of Delphi.

It is bad enough that Delphi is closing all of the plants in Michigan (except one) including the one where I work and most of the other U.S. plants. The job market here is extremely poor, with few opportunities, especially for those with an automotive background. I and all of my co-workers are counting on our pensions to help provide for our families during retirement. The pensions **MUST** be protected. I need your help by denying Delphi's waiver request and stipulating funding requirements as stated above.

Thank you for your help and assistance in this matter.

Sincerely,



Gregory T. Roth
2288 Major Lane
Davison, MI 48423

cc:

President George Bush
Governor Jennifer Granholm
Senator Carl Levin
Senator Debbie Stabenow
Judge Robert Drain -- Bankruptcy Court